

EXHIBIT 13

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November 23, 2010

VIA E-MAIL

Kirsten L. Stoll-Debell Esq.
Merchant & Gould PC
1050 Seventeenth Street
Suite 1950
Denver, CO

Re: ePlus, Inc. v. Lawson Software, Inc., Case No. 3:09-cv-620 (E.D. Va.)

Dear Kirsten:

This letter concerns the scope of opinions Lawson's expert Dr. Shamos may now seek to offer at trial concerning the P.O. Writer and J-CON alleged prior art systems, as well as Lawson's deposition designations from Laurene Fielder-McEneny in light of the Court's rulings on November 19, 2010.

In view of these Court rulings on the admissibility of Lawson Exhibit Nos. DX 97, DX 98, DX 112, DX 121 and DX 122 – including that Lawson cannot offer “testimony, expert opinion or argument” concerning DX 121 or DX 122 – please confirm that neither Lawson nor Dr. Shamos will contend at trial that the P.O. Writer system anticipates claims 3, 28 and 29 of the ‘683 patent. Dkt. No. 515 (Order) at 1. Please further confirm that Lawson will withdraw the following designations from Ms. McEneny's deposition: 94:5-10; 95:4 – 96:5; 100:11 – 101:3; 102:9-16; 142:3-17; 143:6-18; 158:8 – 160:7; 160:22 – 161:9; 161:12 – 163:10; 163:13 – 164:16; 164:19 – 165:17; 166:8-13; 166:15-16. Once Lawson confirms that it will withdraw this testimony, ePlus will withdraw its counter-designations relating to those portions of the deposition.

In addition, Dr. Shamos's obviousness opinions with respect to the combinations of (1) J-CON and P.O. Writer and (2) J-CON and Dworkin '940 patent are only unsupported conclusory statements. As you are aware, Dr. Shamos may not simply re-label his excluded anticipation opinions as obviousness opinions. The Court confirmed this when it held that Dr. Shamos did not rely on “DX 97 or DX 98 to support his obviousness opinions.” Dkt. No. 516 (Order) at 1. Therefore, Dr. Shamos cannot rely on any documents to support his opinions that the

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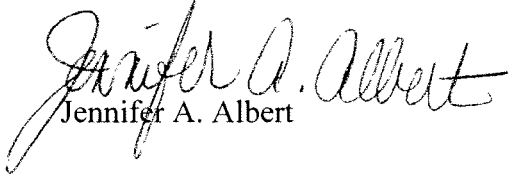
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combination of the P.O. Writer and the J-CON system or the J-CON system and the Dworkin '940 patent renders the asserted claims obvious.

Also, please confirm that Lawson no longer intends to call Preston Staats as a witness at trial and that it will withdraw any trial exhibits concerning the J-CON system (including DX 96). ePlus further understands that Lawson will no longer contend at trial that P.O. Writer renders obvious any asserted claim.

Please confirm Lawson's understanding with respect to these issues no later than Tuesday, November 30.

Sincerely,


Jennifer A. Albert